WILMINGTON, N. C., MARCH 15, 1866.

It was an opinion generally entertained at the North anterior to the late war, that the slaveholders of the South constituted a substantial and few days of the Legislature, as follows: potent aristocracy, and that under their despotic. An Act to change the jurisdiction of the courts the power of suspension, and his action repower the non-slaveholders staggered as Sinbad and the rules of pleading therein. under the weight of the "old man of the moun-

The Yankee held and taught that the power erate Currency. wielded by this body was founded solely upon the possession of slaves, and reasoning from this false debt contracted before the war. premise, concluded that the abolition of slavery would precipitate into ruin the edifice it sustained.

There was never a greater fallacy, though cor- of the State under the ordinance of the Conven roborated by the support of the North Carolina tion.

Standard. arate and distinct class. There were but two casts ests and branches of business, will demand a carein the South, black and white, established by ful consideration, and justify us in giving to them nature, and recognized and ordained by law.

Slaves, as all other property subject to the mutations of fortune, changed hands daily. The on- copies of the "Stay Law" and the "Tax Law" Iv controlling power in the South was that of in- has caused us, at much expense, to lay them thus tellect, and of fancied or actual merit. It is a early before our readers. well known fact to southern men, that large slaveholders were not, generally, active politicians; that | copies of these acts for future reference. like wealthy men in other quarters of the globe, they were conservative, and shrank with timidity from innovation and change.

The bar of the South was its most enterprising, energetic and powerful body, though its influence on Monday last, Wm. A. Wright, Esq., Chairman section has been greatly changed by amendment. upon public opinion was largely shared by mem- presiding. No business of importance was trans- It is as follows: bers of the other liberal professions, cultivated acted on that day. farmers and merchants, it was never the representative of great wealth in lands, slaves or other per- poiment of County officers was made : sonal property.

The southern leaders who guided for so many D. Wallace, John D. Powers, Wm. S. Larkins, years the destinies of the United States, were leaders, not because of slavery, but because of superior intellect, statesmanship, and that popular confidence which is the just reward of conspicuous Moore.

The Yankee shrinks from the picture of Southern ascendency in the past with natural soreness and disappointment; he flatters himself that there | P. Bland, (Junior.) will be no more leaders from the South; that he has dead, stagnant level; but his fears impeach his ers, R. K. Bryan. sincerity, and give the lie to his hopes. Whatever with Southern politicians and statesmen upon the | gins, Archb'd McMillan, W. S. Larkins. floor of Congress, and in the Cabinet. How otherwise can be explained his pertinacious exclusion | Sanders, S. D. Wallace of Southern members from the Legislative Halls, when his action is clearly condemned by policy, and denounced by a patriot President. The prostration of the South at the close of the war was ton, W. M. Munroe, Jas. Alderman, L. H. Bowproportionate to the prodigious effort it had made | den, Geo. McDuffie, H. M. Bishop. in that terrible struggle; the bulk of its population felt their failure as a relief. Such was the Alderman, Archb'd Alderman, Jno. S. James, temper of its people; they might easily have been Thos. W. Player, B. Southerland, J. O. Bowden, permanently conciliated. Much has been done J. C. Bowden, J. M. Henderson, R. C. Johnson. since then by Northern fanatics to inflame their wounds; but let the wise and genial policy of Pre- Munroe, Geo. Alderman. sident Johnson prevail, and wounds as well of the heart as body, will be healed, though their sears remain forever. Let the South be restored to its bridges as are necessary to be built or repaired by the proper position in the Union, and it will soon become, as of yore, an element of wealth in peace, ascertain what amount of voluntary labor and material and of strength in prosperity.

Test Oath.

is opposed to the Constitution, both in letter and at a future date. spirit. He has declared openly that he is in favor of its repeal. How, indeed, could be have done otherwise, seeing that the principle of the oath bility, the recognition sets aside, at once, the effi- reference. . cacy of the proclamation of amnesty. The exclu-President the basis of his policy of restoration. - mitted. Mr. Johnson could not, in fact, do otherwise than set his face resolutely, as he has done, against the test oath without stultifying himself. The remopolicy of restoration.

The people of the South cannot afford to yield fall elections. to any dictation outside the terms on which they have been invited to accept their place in the Union. The proclamation of restoration binds the Executive Government of the United States to them in a solemn contract. As he cannot afford, without personal and official dishonor, to abrogate tion of southern members. the conditions of that stipulation, so, surely, are they bound, in justice to themselves, to stand resolutely on even the least of its obligations. If smallest of its provisions, they would thereby questions." throw open the door for its total abrogation.

The test oath underlies, as we have said, the whole superstructure of restoration. It goes behind not only the presidential amnesty, but behind oath of allegiance to the United States, is distinctly questioned by the institution of the test oath. If the men who have sworn allegiance to the Federal Government have been honest in that solenin a house well known in Wilmington. obligation, then are they undoubtedly loyat. The test oath is, however, ordered as a test of loyalty, and consequently cannot be admitted by any honest man who does not hold that the southern people, in pledging their faith to the United States.

have been foresworn. Acquiesence in that factions formulary of Congress is, therefore, not only forbidden by sound and we think prices will advance very considera-policy, but, so far as the people of the South are bly as soon as stocks on your side get reduced.— the sum of three million five hundred thousand dollars. concerned, is forbidden by their self-respect. The The consumption of American increases, and entering wedge of revolutionary innovation, in- spinners are largely increasing their use of your volving, as it does, the abandonment, of the growth in preference to Indian. underlying principle of restoration, protested against by the spirit of the Constitution, remonstrated against by the Executive, forbidden by the good faith of every Southern man who has sworn allegiance to the United States, we trust ductions in the 'lands,' instead of diminishing earnestly, even though they be excluded forever will augment for the future, even if the United from representation in Congress, that no man of States should commence to produce now as before the South shall consent to disgrace and betray the war. his throat.

The Gold Suit against General Butler.

The Philadelphia Inquirer remarks in regard to the suit against General Butler for fifty thousand duce. dollars in gold, seized in New Orleans, which he has now paid back to the owners, that General Butler has paid back the same coin which he seized; the money having been on special deposit in stated. a bank at Boston ever since it was sent from New Orleans. "General Butler said that for three the government; but as the latter had not taken upon its account, he felt at liberty to relieve him- banks are involved by the transaction. self from an unpleasant position. The money was, therefore, paid to the claimants, just as it had been seized, and the suit withdrawn."

The New York Post asks if there is not released. some mistake about this, Did not General Butler !

plead, when suit was first brought for the gold, that he had expended it in paying off his troops in New Orleans?

Important Acts.

The Revenue Act. An Act to provide for the payment of the State net.

An Act to establish the rate of interest.

An Act to extend the time to collect the revenue

The great importance of each and all of these The slaveholders of the South were never a sep- acts, and their immediate bearing upon all interso much of our space.

The very great desire of our people to secure

We would respectfully advise all to preserve

New Hanover County Court.

Sessions for New Hanover County convened here by the Provisional Governor, but this particular

At its session on (Tuesday) the following ap-Special Court-Wm. A. Wright, Chairman; S.

John A. Taylor, John A Sanders. County Solicitor-John L. Holmes.

County Surveyors-James W. Williams, John

Register—George W. Pollock. Entry Taker-John J. Conoley.

Coroners-John C. Wood, (Senior,) and Daniel

Superintendents of Common Schools-S. D. Waldestroyed its foremost man, and reduced all to a lace, James Kerr, Wm. S. Larkins, John D. Pow-

Wardens of Poor-Jno. A. Sanders, Jno. A. his pretended convictions, he dreads competition Taylor, Isaac James, Joel L. Moore, L. B. Hug-Committee of Finance-Jno. A. Taylor, Jno. A.

County Trustee-Owen Fennell, Jr.

Treasurer of Public Buildings—S. R. Bunting. Inspectors of Timber and Lumber-E. Turling-

Inspectors of Naval Stores-W. J. Price, Alfred

Inspectors of Provisons-D. E. Bunting, J. W. PUBLIC ROADS.

Ordered, That a committee of three in each Captain's district be appointed to invite proposals to construct such county, and report at the next term of this Court, and that said committee further, as nearly as may be practicable, can be secured to aid in the construction of any such bridges as it may be deemed necessary to build.

On Wednesday nothing of a public character November. The New York News makes the following sensi- transpired. The Statedocket, which is very large, ble remarks upon the test oath. The President, was taken up. We learn that a called Court of a says the News, is perfectly aware that the test oath | majority of magistrates will be made to levy taxes

Depreciation of Confederate Currency.

We publish elsewhere the very important bill strikes at the very foundation of his policy of re- establishing a scale of depreciation of Confederate construction? If the fact of having borne arms at currency, passed by the General Assembly and ratithe bidding of overwhelming power against the fied the morning of adjournment. We would ad- ment of the case on both sides, which case shall be sub-United States, be recognized as a political disa- vise all to preserve a copy of the scale for ready states, be recognized as a political disa- vise all to preserve a copy of the scale for ready states, be recognized as a political disa- vise all to preserve a copy of the scale for ready states, be recognized as a political disa- vise all to preserve a copy of the scale for ready states, be recognized as a political disa- vise all to preserve a copy of the scale for ready states.

The scale adopted will doubtless work injurioussion of men from seats in Congress because they ly in many instances, but as the Legislature was any person from proceeding in the usual course of law, if have held office under the de facto government of forced, by an ordinace of the Convention, to esthe Confederate States, is an emphatic condemna- tablish some scale, we think the one agreed upon tion of the suffrage, which has been made by the was probably the best of all those which were sub-

It is announced that Stevens' course is producing a very happy transmutation of affairs in Pennval of the oath is, in truth, an essential part of the sylvania. The friends of Mr. Johnson claim that Stevens and his party will be defeated the next

> course is having a very healthy influence. Many Republicans admit that they will be in minority in the next Congress, without the addi-

"Timon," the correspondent of the Richmond Dispatch, writes, "the House is being very thorthey were to consent to a violation of even the oughly divided against itself on many important

Commercial,

Through the kindness of a mercantile house of event the oaths of the southern people. The lov- this city, we have been permitted to publish, for alty of the men of the South who have taken the the benefit of the farming and commercial interests, the subjoined extracts, from their foreign correspondence. The letter dated "London" is from

The reader will note the statement that the coniers giving it the preference.

Lenden, February 17, 1866.

Cotton is sure to maintain a very high value,

HAVRE, Feb'y 19th, 1866.

Speaking of rosin, the writer says : "The pro-

himself and his constituents, by cringing to the faction which attempts to press the test oath down There is no other kind of crop. They will be, therefore, obliged to produce rosin. There would be no other revenue of the country. Since several years they commenced to large (?) plains with trees which in a short time will commence to pro-

Even if the price should go down as far as \$5 per 100 ko (?) (similar product of brown American the political history of the country, by Hon. Wm. rosin,) the production would not diminish, on the C. Rives, has been published in very handsome except companies for mutual assurance, who take no polcontrary, it must augment for reasons above

OSCAR T. BURNE, of Albany, N. Y., is reported years he had defended the claim, in the interest of in the New York World as being a defaulter to of the times. It comprehends the instructive and of the State, five per cent, on gross receipts, and ten dolthe amount of more than two hundred thousand eventful period from the close of the war of the possession of the money, and had refused to as- dollars. He was largely engaged in speculating Revolution, down to end including the formation sume the responsibility which he had undertaken in real estate, oil stocks, &c. A large number of

> Ir is stated by our exchanges that Secretary Mallory is about to be, if he has not already been,

An order to that effect was issued last week.

Shatagem.

Some years ago, while in conversation with Mr Calhoun, upon the power of the President to re meve from office, he expressed the opinion, that (although such had ever been the usages,) no We publish in full in this week's paper, several such power belonged to him. But that in all cases of the most important Acts passed during the last of appoinment to office which required the confirmation of the Senate, the President had only quired the approval of the Senate to perfect it.

We see it suggested that the Radicals are dis-An Act to establish the depreciation of Confed- posed to reduce this theory into practice. to pre vent the President from reconstructing his Cabi-

> The Legislature has adjourned, and already many of the members have arrived at their homes. having left Raleigh on Saturday last. We saw Col. Hall here on Sunday.

We gave in yesterday's evening edition the proceedings of Friday last, together with the 9th section of the bill relative to negro testimony as passed; also an act to establish the rate of interest. These we believe are the most important measures | tax of the last days of the Legislature.

Negro Testimony.

Having already published in full the bill concerning negroes and persons of color or of mixed blood, we publish below the ninth section as it finally passed, of the bill which confers the right vessels of twenty tons burden and upwards, four cents; to testify upon the negro in certain cases.

The bill in other respects, is substantially the March term of the Court of Pleas and Quarter same as it came from the commission appointed

> dence in all controversies at law and in equity, where the put in issue, and would be concluded by the judgment or lecree of court; and also in pleas of the State, where the violence, fraud or injury alledged shall be charged to have criminal cases such evidence shall be deemed inadmissible, unless by consent of the parties of record: Provided, That this section shall not go into effect until jurisdiction in matters relating to freedmen shall be fully committed to shall be deemed incompetent to bear testimony in such salaries and fees amount to or are worth five hundred

An Act to Establish a Scale of Depreciation of Confederate Currency.

WHEREAS, By an ordinance of the Convention, entitled An ordinance declaring what laws and ordinances are in force, and for other purposes," ratified on the 18th day of October, A. D., 1865, it is made the duty of the General Assembly to provide a scale of depreciation of the Confederate currency from the time of its first issue to the colof the war; and it is further therein declared that "all executory contracts, solvable in money, whether under seal or not, made after the depreciation of said currency before the 1st day of May, 1865, and yet unfilled, (except official bonds and penal bonds, payable to the State,) shall be deemed to have been made with the understanding that they were solvable in money of the value of the said currency," subect nevertheless to evidence of a different intent of the parties to the contract; therefore

Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That the following scale of depreciation be and the same is hereby adopted and established as the measure of value of one gold dollar in Confederate currency, for each month, and the fractional parts of the month of December, 1864, from the 1st day of November, 1861, to the 1st day of May, 1865, to-wit:

Scale of depreciation of Confederate currency, the gold dol lar being the unit and measure of value, from November 1st, 1861, to May 1st, 1865.

MONTHS. 1861. 1862. 1863. 1864. 1865. \$1.20 \$ 3.00 \$21.00 \$ 50.00 1.30 3.00 21.00 50.00 1.50 4.00 23.00 60.00 March. 5.00 20.00 100.00 1.50 5.50 19.00 1.50 6.50 18.00 1.50 9.00 21.00 1.50 14.00 23.00 September, ... 2.00 11.00 26.00 \$1.10 2.50 15.00 30.00 1.15 2.50 20.00 Dec. 1st to 10th, inclusive. 42 00 10th to 20th.

21st to 31st, 49,00 Sec. 2. And whereas, many grave and difficult disputes may arise between executors. cestuique trust, in the settlement of their accounts and tion of this act; and any person who shall wear said weatrusts, arising from the depreciation of Confederate cur- pons, and fail to list the same and pay the tax, shall be rency, State treasury notes and bank notes, incident to and growing out of the late war; and that law suits and

Be it therefore enacted, That in all such cases, the ties are hereby empowered to form a full and perfect state-Superior Courts, chosen by the parties, who is hereby authorized to consider and determine the same, according to equity and good conscience: Provided, however, That no part of this section shall be construed to estop or hinder he shall deem the same necessary. - [Ratified the twelfth day of March, 1866.1

An Act to establish the Rate of Interest and Repeal Chapter 114 of the Revised Code, Entitled

Be it enacted by the General Assembly of the State North Carolina, and it is hereby enacted by the authority of the same. That the legal rate of interest upon all sums of money where interest is allowed, shall be six per cent. per annum for such time as interest may accrue and no nore; Provided, however, That any person may for the oan of money, but upon no other account, take interest at a rate so great as eight per cent, if both the consideration and the rate of interest shall be set forth in an obligation In New York, also, it is said, Mr. Seward's signed by the party to be charged or his agent. And it any person shall agree to take a greater rate of interest than six per cent, per annum, when no rate is named in the obligation, or a greater rate than eight per cent. when the rate is named, the interest shall not be recoverable at Lawor in Equity; and in all trials at Law or in Equity, when he blea of Usury shall be relied on, the defendant may examine the plaintiff upon oath, either by deposition or in open Court, according to the course of Court. Be it further enacted. That Chapter 114 of the Revised Code, entitled "Unsury," is hereby repealed, and this act shall be in force from its ratification [Ratified the twelfth day of March, 1866.]

An Act to Provide for the Payment of the State

Debt Contracted before the War. WHEREAS, It appears by the estimate of the Public Freasurer, that the debt of the State upon coupons now due on bonds issued under acts passed prior to the 20th day of May, A. D., 1861, is about the sum of two and a half nillions dollars, and that the coupons falling due in the vear 1866, will amount to about the sum of six hundred and fifty thousand dollars, and that the bonds of the State, due and to become due in the year 1866, amount to the sum of three hundred and sixty-four thousand dollars making an aggregate sum of three million five hundred and fourteen thousand dollars of the public debt, which sumption of American cotton is increasing, spin- was contracted before the war, to be provided for during the present fiscal year : Therefore, in order to provide means to enable the Public Treasurer to pay said debts, SEC. 1. Be it enacted by the General Assembly of the State of North Carotina, and it is hereby enacted by the au-thority of the same, That the Public Treasurer be, and he is hereby authorized and directed to cause to be prepared for the purpose of paying said debt, which bonds shall bear date the 1st day of January, 1866, and to be made payable thirty-four years thereafter, with comons bearmg six per cent, interest payable at such places as the Public Treasurer may prescribe; the said bonds shall be of the denomination of one hundred, five hundred and one thousand dollars, and shall not be disposed of for less than par, and in all other respects shall be issued agreeably to the provisions of the nineteenth chapter of the Rerised Code, and the said bonds, and the interest accruing thereon, shall be exempt from taxation.

SEC. 2. That the bonds of the State which were issued under acts passed prior to the 20th day of May, 1861, and which have already become due, or may become due before the 1st day of January, A. D., 1867, shall bear interest at the rate of six per cent. per annum, from the time the same shall have or may become due. SEC. 3. That this act shall be in force from its ratifica-

"LIFE AND TIMES OF JAMES MADISON."-The

Ratified the ninth day of March, 1866.

style by Little, Brown & Co., Boston. The author icy out of the State, one hundred dollars. states in his preface that this volume was prepared for the press more than four years ago, in the state in which it is here given, but prevented from publication by the inauspicious circumstances Revolution, down to end including the formation and establishment of the Constitution of the Unifive hundred dollars.

agency.

7. Every agency of a bank incorporated out of the State, five hundred dollars. ted States. The history of this period, Mr. Madison (observes the author) was accustomed to say, is like the preamble of a statute, the key to a true conception and just interpretation of the Constitution. The correspondence and papers of Mr. which he has an office or place of business; and every person acting for such broker, whether with or without compensation, shall be held and deemed a broker to all in-

AN ACT ENTITLED "REVENUE."

he it enucted by the General Assembly of the State of of the same. That for the support of the State Government, and to meet appropriations made by law, a tax shall be levied on the subjects embraced in the following schedules, to be listed and paid, as shall be directed by law:

which he shall act as a broker, which tax shall be collected by the sheriff of the county, and be accounted for as other taxes.

10. Every person who shall propose to act as broker, according to the foregoing section, shall pay the tax to the North Carolina, and it is hereby enacted by the authority SCHEDULE A.

1. Real property, with the improvements thereon, luding entries of land, ten cents on every one hundred

2. Every taxable poll, one dollar: Provided, That perons manned or permanently disabled shall be exempt, and also such poor and infirm persons as the county court may declare and record fit subjects of exemption. Every person who, on the first day of April, shall have any person ubject to poll tax, as a member of his family, or in his employment, or living on his land or in his house, by con-sent of the owner of said lands, shall list such person and pay the tax, and may retain the same out of any moneys 3. Every toll gate on a turnpike road, and every toll

bridge, five per cent. on the gross receipts, and every gate cross a highway, licensed by law, twenty dollars. 4. Every ferry, the gross receipts of which amount to one hundred dollars and upwards, one per cent.; amounting to five hundred dollars and upwards, five per cent.; and one thousand dollars and upwards, ten per cent.

(1.) Every studhorse and jackass owned in the State, let to mares for a price, six dollars, to be listed in the county of the owner, unless the highest price demanded for the season for one mare shall exceed that sum, in which case the amount thus demanded shall be paid as

5. Every dollar of dividend on profit, not previously isted, declared, received or due, on or before the first day of April in each year, upon money or capital invested in shares in the Bank of Washington, the Merchants' Bank of Newbern, the Bank of Wadesboro', the Bank of Fayetteville, the Commercial Bank of Wilmington, the Farmers' Bank of North Carolina, the Bank of Charlotte, and the Bank of Yanceyville, nine cents; and in shares in all other banks or corporation and trading companies, or in steam and any person listing any dividends or profit of the banks herein specially named, shall be required to list the same separately from any other dividend or profit, for which he is liable to a tax, and also to specify the name of the bank from which said dividend is due, or has been received. 6. One-tenth of one per cent. on money, if exceeding one hundred dollars, due from solvent debtors, including states and governments, except bonds of the United States, or on hand, or on deposit with individuals or corporations in this State or elsewhere; the term "money" to include SEC. 9. Be it jurther enacted, That persons of color, not otherwise incompetent, shall be capable of bearing evi-State issued after the 23d February, 1861, and the balance, rights of person or property of persons of color shall be after deducting from the money due and on hand, debts owing by the tax payer as principal, and as surety where the principal is insolvent, shall only be liable. Persons holding such subjects of taxation as guardian, clerk of any been done by or to persons of color. In all other civil and court, executor or administrator, trustee or agent of whatever kind, shall list and be liable to pay said tax.
7. Every State and County officer, every President and Cashier or Treasurer, or other officer of any bank, rail-

cases, because of being a party to the record or in interest. | dollars or upwards, one per cent. on such total salary and fees. S. On the net income and profits derived by each person, joint stock company and corporation, from every occupation, employment or business in which they may have been engaged, and from every investment of labor, skill. property or money, and the net income and profit from every source whatever (except the salaries and fees named

in the preceding section) during the year preceding the

road or other incorporated company and all other salaried

first of April in each and every year, to be listed under the head of income, as follows: If said income amounts to five hundred dollars, and s less than one thousand dollars, one per cent.; if amounting to one thousand and below two thousand dollars, one and one half per cent.; if amounting to two thousand and below three thousand dollars, two per cent; if amounting to three thousand dollars and below four thousand dollars, two and a half per cent.; if amounting to four thou sand dollars and below five thousand dollars, three per

cent.; if amounting to five thousand dollars and upwards, three and one half per cent. The tax imposed in this section shall be in addition to other taxes in this act, imposed, except where laid on gross receipts and dividends and profits elsewhere taxed under this act and shall include interest on securities of the United States, of this State, or other State or government. Provided, That in estimating the income for the year preceding the 1st day of April, 1866, those subjects on which taxes have actually been paid under the Revenue Ordinance of the Convention shall not be included.

In estimating the net income, the only deduction vay of expenses shall be, First, Taxes other than the income tax due this State. Second. Rent for use of buildings or other property, or interest on actual incumbrance. Third, Usual or ordinary repairs, but not for new build igs or permanent improvements. Fourth, Cost or value of the labor (except that of the

tax paver himself) except raw material, food, and all other necessary expenses incidental to the business from which 3. Every carriage or other vehicle for the conveyance of persons, in use, worth at least fifty dollars, one per cent.

10. All gold and silver plate, gold and silver plated ware and jewelry worn by males, including watch, watch chains, seals and keys, when collectively of greater value than twenty-five dollars one per cent. on their entire value. 11. Every harp and piano in use, one dollar. Ever dirk, bowie knife, pistol, sword cane, dirk cane, and rifle cane (except arms used for mustering and police duty) used or worn about the person of any one, at any time administrators, guardians during the year, one dollar. Provided, That this tax shall and trustees, and their legatees, distributees, wards and not apply to arms used or worn previous to the ratifica-

> guilty of a misdemeaner. 12. Every resident of the State that brings into the State. or buys from a non-resident, whether by sample or otherwise, spirituous liquors, wines or cordials, ale, porter, lager beer or other malt liquors for the purpose of sale, fifteen per cent, on the amount of his purchases; every cordials or malt liquors from the maker, in this State, his

> the amount of his purchases. 13. Upon all real and personal estate whether legal of equitable, situated within this State, which shall descend or be devised or bequeated to any collateral relation or person, other than a lineal descendant or ancestor of the husband or wife of the deceased, or husband or wife of such ancestor or descendant, or to which such collateral relation may become entitled to under the law for the distribution of intestate estates, and which real and personal estate may not be required in payment of debts and other liabilities, the following per centum tax, upon the value thereof shall be paid : (1.) If such collateral relation be a brother or sister of

the father or mother of the deceased, or issue of such brother or sister, a tax of two per cent. (2.) If such collateral relation be a more remote rela-

The real estate liable to taxation shall be listed by the devisee or heir in a separate column designating its prop-The personal estate or real estate reduced to assets shall be liable to tax, in the hands of the executor or administrator, and shall be paid by him before his administration account is audited or the estate settled, to the sheriff of the county.

If the real estate, descended or devised, shall not be the entire inheritance, the heir or devisee shall pay a pro rata part of the tax, corresponding with the relative value of the estate or interest. If the legacy or distributive share to be received shall not be the entire property, such legatee or distributee ording to the value of his interest.

Whenever the personal property in the hands of such dministrator or executor, (the same not being needed to be converted into money in the course of the administracounty court to appoint three impartial men of probity to assess the value thereof; and such assessment being returned to court, and being confirmed, shall be conclusive of the value To facilitate the collection of the tax on collaterals

very executor or administrator shall return in his inventory, whether the estate of the deceased goes to the lineal or collateral relations, or to a stranger, and, if to collaterals, the degree of relationship of such collaterals to the deceased under a penalty of one hundred dollars, to be ecovered in the name and for the use of the state; and it shall go in force, the license may be obtained from any seven shall be the duty of the clerks of the court of pleas and shall be the duty of the clerks of the court of pleas and quarter sessions to furnish the sheriff with the names of the first day of January, 1866, and the sheriff shall collect the executors and administrators who make such returns after each and every term of his court,

SCHEDULE B.

The Sheriff shall collect the taxes as set forth in the chedule annually, unless otherwise directed, and grant to each party paying the tax, a license to carry on his bus-iness until the first day of July next cusuing, except in cases where the tax is on non-resident horse and mule drovers, in which case no license shall be required: 1. Every company of circus riders or exhibitors of col-

ections of animals, seventy-five dollars for each county in

which they shall perform or exhibit for reward. Every

separate exhibition (commonly known as side shows) ac-

ompanying such performers or exhibitors which cannot

be seen without the payment of a separate charge, fifteen dollars for each county in which it is exhibited for a re-2. Every company of itinerant, stage or theatrical per formers, or persons performing feats of strength or agili-ty, or exhibiting natural or artificial objects, (except amateur performers,) twenty dollars for each county in which they exhibit for reward, and two hundred dollars when such company perform for a longer time than two months

in any county. 3. Every company of itinerant singers, or performers on "LIFE AND TIMES OF JAMES MADISON."—The musical instruments, or dancers or itinerant companies, second volume of this valuable contribution to who otherwise exhibit for the public amusement, ten dollars in each county in which they exhibit for a reward. 1. Every insurance company, incorporated by this State,

5. Every hotel, restaurant or cating house, one-half of one per cent. on the gross receipts, if exceeding three hun- on the stock owned by individuals or corporations : if over seven company, one per cent. on gross receipts.

lars for every county in which such company may have an

for a broker, and with the intention of exercising any of No clerk shall grant such license, or admit to the functions of a money or exchange broker, shall pay the strument until the tax shall have been paid, and the receive sum of one hundred dollars in each and every county in which he shall act as a broker, which tax shall be collect-

10. Every person who shall propose to act as broker, according to the foregoing section, shall pay the tax to the are all such, and their profits as may belong to the United State sheriff of the county in the county in which such broker's or to this State, or may belong to or be set apart, and exclusion business is to be transacted, and take a license for the same, which shall authorize him to act as broker for one ear; and any person who shall act without such license hall forfeit the sum of fifteen hundred dollars, to be recovered by the sheriff of the county when such tax may be due, one third of which shall go to the sheriff, and the remainder shall be accounted for as other taxes, and such persons so offending shall be guilty of a misdemeanor. 11. Every money, or exchange, bond or note broker and other persons mentioned in sections 8, 9 and 10, shall pay, in addition to the tax therein named, five per cent. the profits of their business.

12. Every express company, four per cent. on gross re 13. Every public billiard table, one hundred and fifty dollars; every private billiard table, twenty-five dollars, and every bagatelle table, twenty dollars. 14. Every public bowling alley, whether called nine pin or ten pin alley, or by any other name, tifty dollars; every

private bowling alley, ten dollars. 15. Any person whose occupation or business is to keep corees or vehicles for hire or to let, shall pay a tax of wenty-five dollars. 16. Every licensed retailer of spirituous liquors, wines or cordials, or retailers of malt liquors, fifty dollars for one

rear. In addition to this, such retailer shall list the a-

nount of liquors, wines and cordials as required in schedule A, of this act, and pay the tax there imposed. 17. Every itinerant dentist, portrait or miniature paintdaguerrean artist, and other persons taking likenesses f the human face, ten dollars for each county in which he carries on his business: Provided, That such person as hall furnish satisfactory evidence to the sheriff of the ounty in which he proposes to practice, that he is a resient of the State, and has listed the receipts of his proession for the previous year, shall be exempt from the tax

mposed in this paragraph. 18. Every person who purchases in or out of the State or sale or gift, or brings into the State for sale or gift, laying cards, tifty cents for each separate deck or pack o bought or brought into the State during the year. Every person failing to list and pay the tax mentioned in this section, shall, in addition, forfeit and pay five hundred dollars, to be recovered by the sheriff, by distress or otherwise, two hundred and fifty dollars of which is to be paid the State as taxes.

19. Every person that, for himself or as agent for another, at his regular place of business, sells riding vehieles manufactured out of this State, two per cent. on his

20. Every auctioneer, on all goods, wares or merchandize, whether the growth or manufacture of this country or imported from foreign countries, placed in his hands by a merchant, resident in this State, whether owner or not, or by a commission merchant, one per cent. on the gross amount of sales, and if by itinerant traders or such as are not residents of this States, five per cent. on the gross amount of sales, subject to all the regulations and exempions set forth in the tenth chapter of the Revised Code, entitled "Auctions and Auctioneers. 21. Every merchant, merchant tailor, jeweller, grocer,

lruggist, apothecary, produce dealer, commission merhant, factor, produce broker, and every other trader, who, as principal or agent for another, carries on the business of buying or selling goods, wares or merchandize, of whatever name or description, and who is not taxed on his purchases in some other paragraph in this schedule, one-half of one per cent. on the total amount of his purchases, whether made in or out of the State, for cash or on credit, articles, the growth or manufacture of this State, if bought in the State, and other articles, the growth or manufacture of adjoining States, if brought into this State for sale by the grower or manufacturer, shall pay a tax of one-tenth of one per cent.

22. Every non-resident merchant, drummer or agent who shall come into this State and sell any goods, wares or merchandize, by sample or otherwise, whether delivered or to be delivered, shall pay a tax of one-half of one per icense from the sheriff of the county in which he proposes whenever such person shall give bond with security, in the sum of five hundred dollars for the payment of the tax hereby imposed, at the time, and under the same rules and egulations as are prescribed for the payment of merchant's ax; and any person violating the provisions of this pararaph, shall be liable to a penalty of five hundred dollars, be collected by the sheriff, four hundred dollars of which shall be accounted for, and paid as other State taxes, and he shall be further liable to indictment as for a misde-

23. Every dealer in ready made clothing, (for males, one and one-half per cent. on total amount of purcha-

24. Every person who, for himself or as agent for another, sells patent medicines or nostrums, ten per cent. on amount of his sales

25. Every non-resident horse or mule drover, or person who receives horses or mules to sell for a non-resident. one per cent. on the amount of each sale, due as soon as the sale is effected; and upon his neglect or failure to pay such tax, in every county in which he sells, he shall forfeit and pay the sum of one hundred dollars, which shall be collected by the sheriff by distress or otherwise, one-half to his own use and one-half to the use of the State. Everythorse or mule drover shall be considered non-resident, unless the sheriff has satisfactory evidence that he is a resident of the State; and the sheriff shall have power and authority to examine, on eath, at any time, every horse or mule drover, or person who receives orses or mules to sell for another, as to whether he has nade any sale or exchange, and as to whether he is a non-resident or agent of a non-resident; and on his failare to answer, he shall be subject to the same penalty as or failure or neglect to pay such tax.

26. Every studhorse or jackass let to mares for a price longing to a non-resident of the State, ten dollars, unless the highest price demanded for the season for one mare shall exceed that sum, in which case the amount thus demanded shall be paid for the license. The pay ment to one shcriff, and the license under his hand, shall protect the subject in this paragraph taxed, in any counv of this State. Every such studhorse or jackass shall be considered as belonging to a non-resident, unless the sheriff is furnished with satisfactory evidence that the

owner is a resident of the State. 27. Every person that peddles goods, wares or men chandize, either by land or water, not the growth or manufacture of this State, or any drugs, nostrums or medicines, whether such person travel on foot, or with a conveyance or otherwise, shall first have proved to the county court that he is a citizen of the United States, and is of good moral character, and shall have obtained from the court (who may, in its discretion, make or refuse,) an order to the sheriff, to grant him pedlar's icense, to expire on the first of July next ensuing. And the Sheriff, on production of a copy of such order, certified by the clerk of such court, shall grant such icense for his county on the receipt of forty dollars tax : Provided. (1.) That not more than one person shall pedion, or the devisce or legatee be a stranger, a tax of three | dle under one license. (2.) That any person who temporarily carries on a business as merchant in any public time, and for the like proportion of the sum recovered place, and then removes his goods, shall be deemed a peddler. (3.) That nothing in this act contained shall prevent any person from freely selling live stock, vegetables, fruit, oysters, fish, books, charts, maps, printed music, or the articles of his own growth or manufacture. (4.) That nothing herein contained shall release peddlers from paying the tax imposed in this act, on persons who leal in the same species of merchandise, which tax shall be collected or secured in the same manner as in the case | may be prosecuted to judgment and execution in the man of other merchants and traders. 28. Every itinerant who deals in or puts up light-

ning rods, ten dollars for each county in which he carries 29. Every itinerant who sells spirituous liquors, wines or cor lials, not the product of his own farm, in quantities from one shall, in like manner, pay a pro rata part of the tax, ac- quart to one barrel, shall pay fifty dollars for every county, and be under the same rules and restrictions as ped ars, except that State, and shall also be subject to indictment for a misan order from court shall not be required for a license. 30. On every gallon of whiskey, brandy or other spirituous liquors, made for his own use or for sale by the person using tion,) shall be of uncertain value, he shall apply to the any distillery, twenty-five cents; and a like sunr on every gallon distilled for other persons, to be paid by the person distilling the ame: Provided, That any person who shall distill,-without having previously obtained a licence therefor from the county court, shall pay a tax of ten dollars for every day or part of a lay in which he may so still; and it shall be the duty of the sherin to destrain the still and fixtures for the payment of such tax : Provided further, That the foregoing provise concerning license shall not be in force until thirty days from the ratification of this act: And Provided further, That the foregoing proviso

> January.
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> 31. Every company of gypsies or strolling company of persons, who make a support by pretending to tell fortunes, horsetrading, tinkering or begging, one hundred dollars in each county in which they offer to practice any of their crafts, recoverable out of any property belonging to any one of the company But nothing herein contained shall be so construed, as to exempt them from indictment, or penalties imposed by law, 32. Every license granted under the provisions of this act sha

in which there is no court in session at the tin

for twelve months from the issuing of the same, SCHEDULE C. The subjects embraced in this schedule shall be taxed the amount specified, and the taxes collected and accounted for as

1. Every corporation that might become incorporated by let ters patent under the provisions of chapter 26, Revised Code, entitled "Corporations," but shall fail to do so, and apply to the General Assembly and obtain a special act of incorporation, or shall obtain an act to amend their charter, whether it had been secured by letters patent under said law, or by a special act,

one hundred dollars for each act to incorporate or to amend which tax shall be paid to the Treasurer of the State. 2. No corporation shall organize under such special act of incorporation obtained as set forth in the preceding section, or derive any benefit under such act to amend their charter, until it first shall have obtained a certified copy of such act from the Secretary of State, and the Secretary shall, in no case, furnish such copy until the company applying shall have delivered to him the Treasurer's receipt for the tax assessed in the preceding section, which receipt the Secretary shall file in his office. 3. The president and cashier of each of the banks in this State, on or before the first day of October in each year, shall pay into the public treasury the following tax, to wit: If the profits divided among the stockholders of the banks under their charge during the year amounted to not less than

six, and not more than seven per cent., one-half of one per cent. dred dollars; and every gas company and every telegraph and not more than eight per cent., three-fourths of one per cent. on the stock thus owned; if more than eight per cent., one per cent. on the stock thus owned, In case the said officers of any bank shall neglect or fail to pay the tax, as herein required, said bank shall pay double the amount of such tax, and the same shall be sued for and recovered by the Attorney General in the name of the State, in the Suprerior Court of the county of Wake. 4. Every license for an attorney to practice law in the county of superior courts, fifteen dollars, to be paid at the time 8. Every money or exchange, bond or note broker, private banker, or agent of a foreign broker or banker, shall pay the sum of one hundred dollars for each county in sons, from whom received, and the amounts received, and pay into the public treasury the total amounts, less five per cent. commission for receiving and accounting for the same.

tered with the same

6. All the property and other subjects of taxation nually taxed, as by this act enacted, unless such property expressly exempted from taxation by this or some other ac used for the university, colleges, institutes, academies, schools for the education of youth, or the support of the p afflicted, or especially set apart for, and appropriated to ercise of divine worship or the propagation of the gospesuch as may be set apart and kept for graveyards and lots; all such property and estates and their profits, as may long to the State and county agricultural societies, and apart and used by them for agricultural fairs; and all such their profits as may belong to any church or religious some and be set apart and used by them for parsonages. And be it further enacted, That all laws imposing taxes, subjects of which are revised in this act are hereby repeal-Provided. That this repeal shall not be construed to extend

the provisions of any law so far as they relate to the taxes had or which ought to have been listed, or which may be sine for year 1865, or for any year previous thereto. Read three times and ratified in General Assembly, the

day of March, A. D., 1866. S. F. PHILLIPS. C. S. WINSTEAD. Speaker of the Senat I certify that the foregoing is a true copy of the original R. W. BEST.

An Act to change the Jurisdiction of the Court. and the Rules of Pleading therein.

Section 1. Be it enacted by the General Assembly State of North Carolina, and it is hereby enacted by the authority of the same, That from and after the 1st of July A.D. 1866, the several Superior Courts of law shall have exclusive original jurisdiction to hear, try and determin all causes of civil nature not cognizable before a justi the peace, and arising out of contracts entered into be fore the first day of May, in the year 1865, except when the proceedings shall be by attachment : Provided, nothing herein contained shall prevent a Court of Please and Quarter Sessions from empannelling a jury to try troversies respecting wills upon issues desirarit vel Provided further, That all writs of debts, assumpsit. enant and account issued to Spring Term, 1866, shall 1 returned to Fall Term, 1866: Provided further, That is all suits, ex contractu, the defendant or defendants sha

be allowed six months from the return term to plead SEC. 2. Be it further cuacted, That in all cases committee to the exclusive jurisdiction of the Superior Courts of law by section first of this act, where suits have already l brought and are now now pending in any of the courts, it shall be the duty of the court to give the defend ant further time for trial, until the Fall Term of 1800 when the same shall stand for trial as other suits; in a other cases, suits may be brought and prosecuted to jud ment according to the regular course of the court. Sec. 3. Be it further enacted, That in all cases as afor said, pending in the Superior Courts, in which judgment

have been heretofore taken, or may be hereafter taken the Superior Courts, and upon which executions has issued or may issue, it shall be the duty of the sheriff other officer in whose hands such executions have been may be placed for collection, to endorse a levy upon property of the defendant or defendants sufficient to sa isfy the same, and return such executions without making a sale; and upon said return, it shall be the duty of i clerk, sixty days before the next term of the court to iss a venditioni exponas or fieri facias, at the election of the plaintiff, returnable to the next term of the court for 1 costs, and one-fifth of the sum recovered; and all all executions upon judgments heretofore taken, shall be turnable in like manner, and shall issue for the like proportion of the judgments. Provided, Nothing contain in this section shall be held to revive dormant judgments SEC. 4. Be it further enacted, That upon the return execution as aforesaid, it shall be the duty of the clerk sixty days before that term of the court which is held twelmonths from the term to which such execution was returned, to issue another venditioni exponas or fieri face at the election of the plaintiff, returnable to said term terest thereon; and upon said return, it shall be the of the clerk, sixty days before that term of the court wh is held twelve months after said return, to issue executias aforesaid for one-half of the remainder of the sum covered and interest thereon; and upon said return, it sha be the duty of the elerk, sixty days before that term of the court which is held twelve months after said return, to sue execution as aforesaid, for the remainder of the recovered and interest thereon: Provided, That if the defendent shall pay into office, or file before the clerk. receipt from the plaintiff therefor, any one of said inst. ments, before the time fixed for issuing execution, aforesaid, in such case execution shall be stayed for sai instalment: And, provided further, That the judgmer shall constitute a lien on the land of the defendant unt

act or laches of the plaintiff. SEC. 5. Be it further enacted, That so much of the 17: section, chapter 105, of the Revised Code, as subjectsheriff to a penalty of one hundred dollars for not execu ting and returning process, be, and the same is here! repealed, except as provided in this act, as to all pena ties which may be alleged to have been incurred by a con-

said judgment is satisfied, or the lien discharged by

pliance with the provisions of this act. SEC. 6. Be it further enacted, That it shall be the duty all constables and other officers to levy any execution which may be in their hands, issued upon judgments heretofo rendered by magistrates, and to return the same together with said levies to the justices of peace who issued same, or to some other magistrate in said county, who duty it shall be, upon the application of the plaintiff. ssue a renditioni exponas, returnable not sooner that twelve months from the date thereof, and for the like m portion of the sum recovered, as herein before preseri on execution issued from the Superior Courts, and from twelve moths to twelve months until the judgme is satisfied: Provided, however, That when there is personal property, or not sufficient to satisfy the plainting demand, it shall be the duty of such officer to levy the execution on the defendant's land, and when there is personal property, or the same shall have been exhaustesales as herein directed, to return the same to the me Superior Court of the county, where the same proceeding shall be had as in cases of original jurisdiction in enforcing

payment by execution. SEC. 7. Be it further enacted, That hereafter all civil warrants issued by justices of the peace, where the proceding is not by attachment, shall be made returnal for trial twelve months after the date of issuing such war rant and not before; and no justice of the peace shall ha power or jurisdiction to try any such warrants before th expiration of twelve months from the issuing of the same Provided, That the defendant is a resident of the State and all executions issued by a justice of the peace, sha be made returnable twelve months from the issuing of the same; and upon trial of such warrant either party ma appeal from the judgment to the next succeed term of the Superior Court by giving security as now provided by law, in cases of an appeal from tices's judgment; and upon judgment there had, acc ding to the course of the court; and upon all judgment given by a magistrate, and no appeal therefrom, ex cution shall issue and be returnable in like manner and as herein before provided, where suit is brought in the Superior Court : Provided, however, That all proceeding before any justice or justices for any forcible entry detainer, or against any other person holding against a landlord, or in any other case founded in tor where jurisdiction has heretofore, been given, or ma hereafter be given to one or more justices by existing law shall not be subject to the provisions, but all such case ner prescribed by law prior to the 11th September, 1961 or as provided in any act or acts touching such wrong and conferring such jurisdiction. SEC. 8. Be it further enacted, That if any Sheriff, Clerk other officer, violate any of the provisions of this act, is shall forfeit the sum of two hundred dollars, to be recovered ered by any person suing for the same in the name of the

meanor. Sec. 9. Be it further enac'ed, That none of the prosions of this act shall apply to the collection of the State or County revenue, or repeal any of the existing modes remedies provided by law for the collection of the same. Sec. 10. Be it further enacted, That the tax fee up justices' judgments, returnable to the Superior Court shall be the same as is now taxed in the several Count Sec. 11. Be it further enacted, That the time of for years be extended to executors and administrators, where

concerning licenses shall only apply to persons distilling spirituous liquors from grain: Provided further, That in any county a further time in which to plead, at the discretion of the Sec. 12. Be it further enacted, That the provisions this act, extending the time of pleading and the return executions, shall not apply to cases arising under chapter 7, Revised Code, entitled attachment; but proceedings may be instituted and prosecuted to judgment and execu tion in all respects as is provided in the said chapter, any act or acts since passed, concerning attachments. SEC. 13. Be it further enacted, That any action or heretofore brought under any existing law, returnable the next Fall Term of any Superior Court of Law or Equ ty, shall be deemed to have been properly brought to s courts as if instituted after the next Spring Term of --

courts, and shall be proceeded with according to the proceeded with according to visions of this act. SEC, 14. Be it further enacted, That an act, entitle "An act to change the jurisdiction of the courts and the rules of pleading," ratified the 11th day of September 1861, and also an act entitled "An act to restore the courts and for other purposes," ratified the 14th Dece ber 1863, be and the same are hereby repealed; and, cept as herein otherwise provided, full jurisdction, and criminal, as conferred in the County Courts, and it said Superior Courts of Law and Equity in the Revis Code shall be and the same is hereby restored: Provider That no one of the provisions of this act, save the first section thereof, shall apply to suits upon the official beautiful. of sheriffs, coroners, constables, cleks of the County and Superior Courts, and clerks and masters in Equity, debts contracted since the first day of May, 1865; but

remedy in such cases shall remain as it existed SEC. 15. Be it further enacted, That in all suits brought by any Bank of the State, or by any assignee or endorse of said bank, or any officer of said bank, that it shall an may be lawful for the defendant or defendants, to set by pleas or on trial, any note issued by said bank or it branches, whether the same has been presented for pa ment or not, any law or usage to the contrary notwith standing, but said plea of set off, or set off on trial, shall not avail to carry costs against the plaintiff, unless the has been a tender of such payment before suit has been brought: Provided, That this act shall not apply to any debt reduced by the scale of depreciation of Confederate currency. [Ratified the tenth day of March, 1866.

An Irish glazier was putting a pane of glass into window, when a groom who was standing began joking him, telling him to mind and po Madison, embraced in this work, throw new and important light on the great drama in which he was so conspicuous and influential an actor.

5. Every marriage license one dollar; every mortgage deed, marriage contract, and deed in trust, made to secure debts or liabilities, one dollar; and every other deed conveying title to who shall come in this State in the capacity of, or as agent who shall come in this State in the capacity of, or as agent upwards, fifty cents, payable to the clerk of the county court, pain in your head without any putty!"